

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Herbert Hinz
DOCKET NO.: 06-23519.001-R-1
PARCEL NO.: 02-03-106-010-0000

The parties of record before the Property Tax Appeal Board are Herbert Hinz, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 26-year old, two-story dwelling of frame and masonry construction containing 3,650 square feet of living area.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame and masonry dwellings that range in age from 14 to 39 years for consideration. The comparables range in size from 2,867 to 3,201 square feet of living area and have improvement assessments ranging from \$7.56 to \$11.01 per square foot of living area. The subject's improvement assessment is \$13.30 per square foot of living area. The appellant submitted photographs of the subject and the comparables which depict all the properties as two-story, frame and masonry dwellings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review submitted the subject's property characteristic sheet, which describes a one year old, class 2-02, one-story masonry dwelling that contains 978 square feet of living area with no garage. However, the board of review also submitted a copy of the Cook County Assessor's Office property description sheet which includes a photograph of the subject that

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,492
IMPR.:	\$	40,150
TOTAL:	\$	49,642

Subject only to the State multiplier as applicable.

PTAB/MRT/7/08

appears to be the same image submitted by the appellant. The dwelling in the photograph is clearly a two-story frame and masonry dwelling with a three-car garage. This assessor's office sheet describes the subject as a class 2-78, two-story dwelling that is 26 years old, but with no garage. The board of review also presented descriptions and assessment information on two comparable properties described as two-story masonry dwellings that are 7 years old, contain 3,501 square feet of living area and have improvement assessments of \$17.11 or \$17.65 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

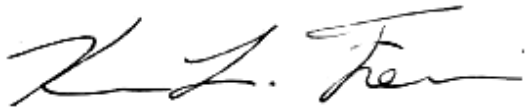
The Board finds the appellant's evidence described the subject as a 26 year-old, two-story frame and masonry dwelling containing 3,650 square feet of living area. A photograph of the subject submitted by the appellant appears to support this description and also depicts a three-car attached garage. Evidence submitted by the board of review in support of the subject's assessment is conflicting. A grid analysis of the subject and two comparables describes the subject as a one year-old, two-story masonry dwelling containing 3,650 square feet of living area with no garage. The subject's property characteristic sheet describes a one-year old, one-story masonry dwelling that contains 978 square feet of living area with no garage. A copy of the Cook County Assessor's Office property description sheet describes the subject as a class 2-78, two-story dwelling that is 26 years old, but with no garage. However, this sheet includes a photograph, purportedly of the subject, that appears to be the same photograph submitted by the appellant. This photo clearly depicts a two-story dwelling with a three-car attached garage. The Board gave less weight to the board of review's evidence because of these conflicting descriptions of the subject property. Further, the Board gave less weight to the two comparables submitted by the board of review because they differ significantly in age and exterior construction when compared to the subject.

The Board finds the appellant's comparables 3 and 4 were similar to the subject in design, exterior construction, size and most features and were somewhat similar to the subject in age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.98 to \$11.01 per square foot of living area. The subject's improvement assessment of \$13.30 per square foot of living area is above this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.